



Ohio Revised Code

Section 4301.102 Administration, collection, and enforcement of county sports facility liquor tax.

Effective: July 19, 1995

Legislation: Senate Bill 162, Senate Bill 188 - 121st General Assembly

(A) The superintendent of liquor control shall collect the tax levied under section 307.697 or 4301.424 of the Revised Code on sales of spirituous liquor sold to liquor permit holders for resale, and sold at retail by the division of liquor control, in the county in which the tax is levied, and shall deposit the tax into the state treasury to the credit of the liquor control fund created by section 4301.12 of the Revised Code. The superintendent shall provide for payment of the full amount of the tax collected to the county in which the tax is levied as follows:

(1) For each county in which a tax is levied under section 307.697 or 4301.424 of the Revised Code, the superintendent of liquor control shall, on or before the sixteenth day of each month:

(a) From the best information available to the superintendent, determine and certify to the director of budget and management and to the tax commissioner the full amount of the tax levied in the county and collected during the first fifteen days of the preceding month;

(b) On or before the last working day of each month, from the best information available to the superintendent, determine and certify to the director of budget and management and to the tax commissioner the full amount of the tax levied in the county and collected during the remainder of the preceding month.

(2) Upon receipt of such certification, the director of budget and management shall transfer from the liquor control fund to the permissive tax distribution fund created by division (B)(1) of section 4301.423 of the Revised Code the full amount certified to the director under division (A)(1) of this section.

(3) Within five working days after receiving the certification provided for in division (A)(1) of this section, the tax commissioner shall provide for payment to the county treasurer of each county that imposes a tax under section 307.697 or 4301.424 of the Revised Code the full amount certified to be



paid to the county.

(B) The superintendent of liquor control may adopt any rules necessary for the administration, collection, and enforcement of taxes levied under section 307.697 or 4301.424 of the Revised Code.

(C) Notwithstanding any other provision of law to the contrary, no permit holder shall purchase liquor from the division of liquor control at wholesale from a store that is located outside of a county in which a tax is levied under section 307.697 or 4301.424 of the Revised Code if the liquor is to be resold in the county in which the tax is levied.

The Legislative Service Commission presents the text of this section as a composite of the section as amended by multiple acts of the General Assembly. This presentation recognizes the principle stated in R.C. 1.52(B) that amendments are to be harmonized if reasonably capable of simultaneous operation.